

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Tipton Community School Corp (7945)

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	FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2013	FY13 % of Total Exp	FY 2014	FY14 % of Total Exp
Student Academic Achievement	\$7,983,582	50.7%	\$8,305,636	50.6%	\$7,466,689	41.0%	\$7,568,282	39.3%
Student Instructional Support	\$1,155,252	7.3%	\$1,292,330	7.9%	\$1,279,319	7.0%	\$1,288,724	6.7%
Overhead and Operational Nonoperational	\$3,792,906	24.1%	\$3,623,064	22.1%	\$3,814,622	20.9%	\$3,807,874	19.8%
Nonoperational	\$2,829,136	18.0%	\$3,197,993	19.5%	\$5,659,612	31.1%	\$6,572,527	34.2%
Grand Total	\$15,760,877		\$16,419,023		\$18,220,243		\$19,237,407	

Student Instructional Expenditures (Academic Achievement plus Support)

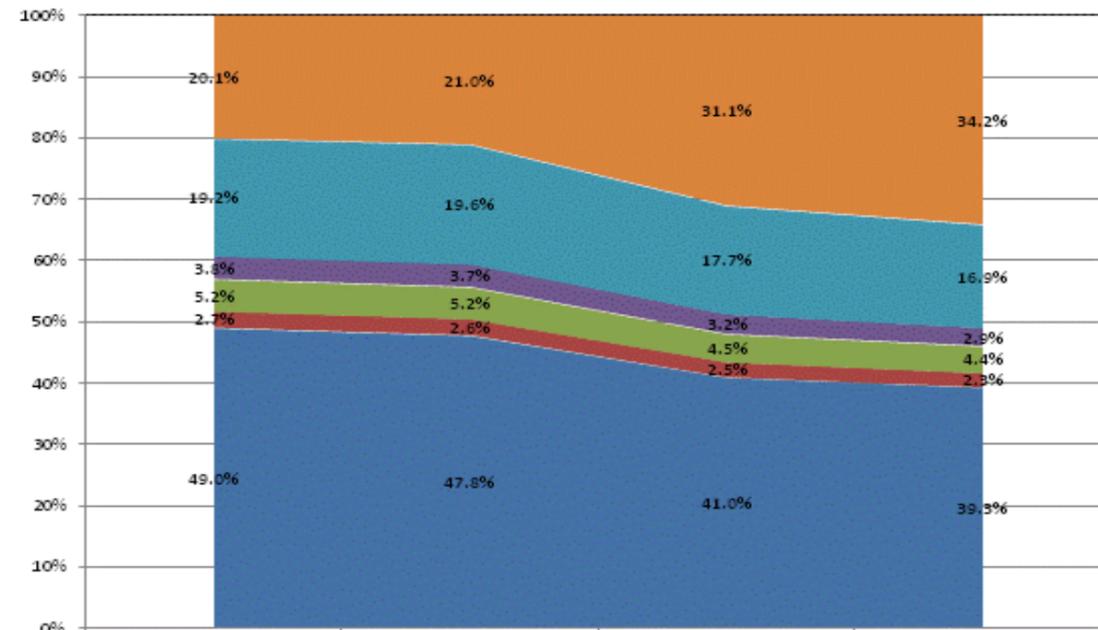
FY 2006
58.0%

FY 2009
58.5%

FY 2013
48.0%

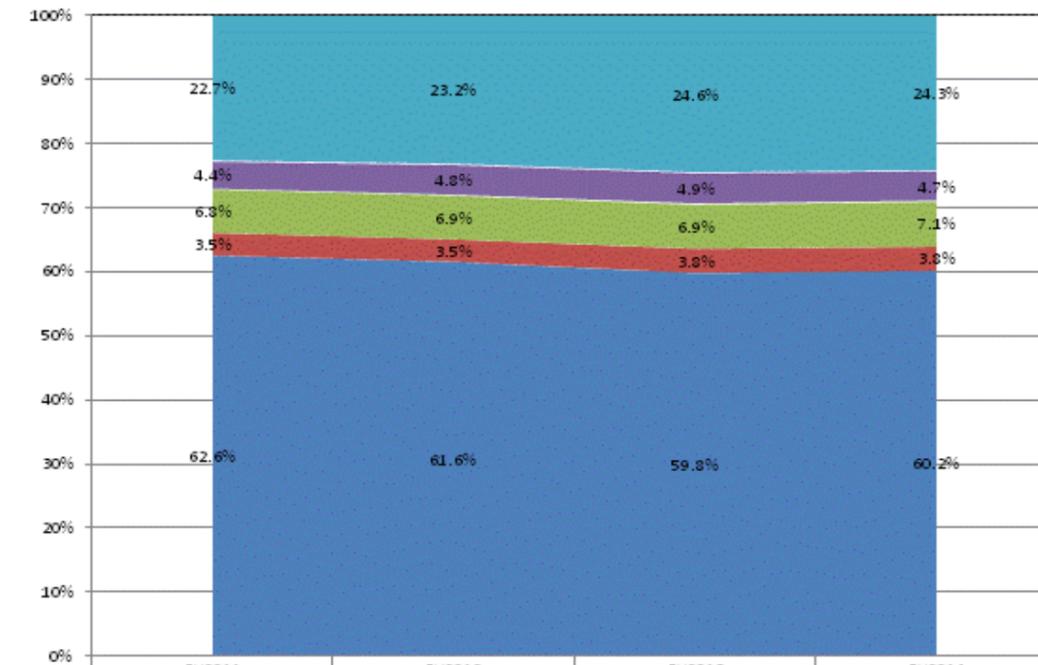
FY 2014
46.0%

All Expenditures



Non-Operational	20.1%	21.0%	31.1%	34.2%
Other Overhead and Operational	19.2%	19.6%	17.7%	16.9%
Corporation Administration	3.8%	3.7%	3.2%	2.9%
School Administration	5.2%	5.2%	4.5%	4.4%
Other Student Instructional Support	2.7%	2.6%	2.5%	2.3%
Student Academic Achievement	49.0%	47.8%	41.0%	39.3%

Operational Expenditures Only



Other Overhead and Operational	22.7%	23.2%	24.6%	24.3%
Corporation Administration	4.4%	4.8%	4.9%	4.7%
School Administration	6.3%	6.9%	6.9%	7.1%
Other Student Instructional Support	3.5%	3.5%	3.8%	3.8%
Student Academic Achievement	62.6%	61.6%	59.8%	60.2%

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Student Academic Achievement							
11050 Regular Programs; Full Day Kindergarten	\$33,585	\$38,588	\$211,679	\$184,204	448%	377%	-13%
11100 Regular Programs; Elementary	\$1,948,095	\$2,715,964	\$2,200,219	\$2,154,090	11%	-21%	-2%
11200 Regular Programs; Middle/Junior High	\$1,167,429	\$1,613,090	\$1,297,754	\$1,217,156	4%	-25%	-6%
11300 Regular Programs; High School	\$1,536,891	\$2,005,158	\$1,861,877	\$1,921,402	25%	-4%	3%
11410 Vocational Education; Agriculture A	\$68,192	\$73,910	\$58,044	\$58,105	-15%	-21%	0%
11450 Vocational Education; Consumer and Homemaking	\$99,711	\$118,780	\$59,633	\$63,217	-37%	-47%	6%
11470 Vocational Education; Business Education	\$54,161	\$57,428	\$66,921	\$33,550	-38%	-42%	-50%
11480 Vocational Education; Industrial Education A	\$34,953	\$13,454	\$8,046	\$10,183	-71%	-24%	27%
11630 Regular Programs; Alternative Education Programs; High School	\$70,269	\$1,253	\$1,253	\$940	-99%	-25%	-25%
12110 Gifted And Talented; Gifted and Talented	\$109,267	\$110,874	\$162,078	\$176,163	61%	59%	9%
12150 Gifted And Talented; High Ability Student Programs	\$0	\$31,243	\$0	\$0	N/A	-100%	N/A
12210 Mental Disabilities; Mild Mental Disabilities	\$193,620	\$224,054	\$272,037	\$339,361	75%	51%	25%
12340 Physical Impairment; Hearing Impairment	\$270	\$0	\$0	\$0	-100%	N/A	N/A
12350 Physical Impairment; Homebound	\$4,339	\$12,158	\$11,734	\$11,460	164%	-6%	-2%
12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$55,212	\$49,662	\$36,326	\$37,079	-33%	-25%	2%
12510 Culturally Different; Communication Disorders	\$131	\$604	\$0	\$0	-100%	-100%	N/A
12520 Culturally Different; Compensatory	\$47,637	\$0	\$0	\$0	-100%	N/A	N/A
12610 Learning Disability	\$349,611	\$399,896	\$314,212	\$371,588	6%	-7%	18%
12710 Equal Opportunity At Risk	\$72,212	\$50,030	\$39,533	\$37,791	-48%	-24%	-4%
12810 Special Education Preschool	\$63,473	\$47,040	\$0	\$0	-100%	-100%	N/A
12900 Other Special Programs	\$729	\$1,677	\$22,487	\$40,228	> 500%	> 500%	79%
14200 Summer School Programs; Middle/Junior High School	\$2,981	\$0	\$0	\$0	-100%	N/A	N/A
14300 Summer School Programs; High School	\$21,836	\$15,766	\$5,389	\$16,369	-25%	4%	204%
16100 Remediation Testing	\$9,716	\$0	\$0	\$0	-100%	N/A	N/A
16200 Preventive Remediation	\$65,143	\$69,441	\$47,391	\$43,566	-33%	-37%	-8%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$101,532	\$39,819	\$60,845	\$29,423	-71%	-26%	-52%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$5,000	\$993	\$4,973	\$0	-100%	-100%	-100%
22130 Improvement of Instruction; Instructional Staff Training	\$2,358	\$1,376	\$5,597	\$14,068	497%	> 500%	151%
22190 Improvement of Instruction; Other Improvement of Instructional Services	\$1,116	\$157	\$0	\$0	-100%	-100%	N/A
22220 Library/Media Services; School Library	\$223,250	\$225,465	\$126,952	\$119,113	-47%	-47%	-6%
22230 Library/Media Services; Audiovisual	\$1,516	\$1,022	\$1,810	\$1,832	21%	79%	1%
22250 Library/Media Services; Computer Assisted Instruction Services	\$89,245	\$91,863	\$93,551	\$96,487	8%	5%	3%
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$66,960	\$366,663	\$400,422	N/A	498%	9%
22360 Instruction, Related Technology; Network Support	\$0	\$32,049	\$10,275	\$35,534	N/A	11%	246%
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$192,562	\$141,822	\$77,733	\$123,172	-36%	-13%	58%
25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$51,904	\$48,500	\$40,478	\$30,781	-41%	-37%	-24%
25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$0	\$0	\$0	\$0	N/A	N/A	N/A
25590 Textbooks for Rent or Resale; Other Textbook Resale Services	\$0	\$5,540	\$1,200	\$1,000	N/A	-82%	-17%
26497 2007 Account Code - Teachers Retirement Fund	\$335,264	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$7,013,209	\$8,305,636	\$7,466,689	\$7,568,282	8%	-9%	1%
Student Instructional Support							
21140 Attendance and Social Work Services; Pupil Accounting	\$1,535	\$0	\$0	\$0	-100%	N/A	N/A
21220 Guidance Services; Counseling Services	\$199,540	\$248,084	\$240,294	\$254,627	28%	3%	6%
21310 Health Services; Service Area Direction	\$200	\$0	\$0	\$0	-100%	N/A	N/A
21320 Health Services; Medical Services	\$1,937	\$1,960	\$1,833	\$993	-49%	-49%	-46%
21340 Health Services; Nurse Services	\$60,880	\$85,380	\$86,053	\$85,619	41%	0%	-1%
21390 Health Services; Other Health Services	\$19,065	\$6,407	\$7,536	\$6,069	-68%	-5%	-19%
21420 Psychological Testing	\$12,595	\$16,144	\$0	\$0	-100%	-100%	N/A
21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$85,659	\$87,374	\$108,982	\$101,575	19%	16%	-7%

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21990 Other Support Services, Students; Other Student Services	\$0	\$0	\$8,000	\$0	N/A	N/A	-100%
24100 Office of The Principal	\$627,126	\$846,982	\$826,622	\$839,841	34%	-1%	2%
Student Instructional Support Total	\$1,008,536	\$1,292,330	\$1,279,319	\$1,288,724	28%	0%	1%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$14,000	\$15,071	\$14,794	\$15,071	8%	0%	2%
23150 Board of Education; Legal Services	\$2,730	\$9,071	\$5,411	\$3,624	33%	-60%	-33%
23160 Board of Education; Promotion Expenses	\$4,734	\$4,694	\$7,434	\$8,377	77%	78%	13%
23210 Executive Administration; Office of The Superintendent	\$313,208	\$448,937	\$478,040	\$457,900	46%	2%	-4%
23290 Executive Administration; Other Executive Administration Services	\$7,660	\$0	\$0	\$0	-100%	N/A	N/A
25120 Fiscal Services; Service Area Direction	\$39,854	\$72,805	\$65,596	\$68,538	72%	-6%	4%
25191 Other Fiscal Services; Refund of Revenue	\$4,993	\$8,776	\$3,237	\$5,876	18%	-33%	82%
25195 Other Fiscal Services; Bank Account Service Charge	\$2,888	\$1,583	\$4,140	\$1,171	-59%	-26%	-72%
25196 Other Fiscal Services; Cash Change	\$2,450	\$1,200	\$0	\$0	-100%	-100%	N/A
25750 Personnel Services; Health Services	\$1,670	\$1,675	\$3,200	\$250	-85%	-85%	-92%
25870 Administrative Technology Services; Professional Development Costs For Administrative Techr	\$0	\$0	\$0	\$0	N/A	N/A	N/A
25910 Judgments	\$0	\$0	\$0	\$0	N/A	N/A	N/A
25920 Ditch Assessments	\$168	\$0	\$289	\$234	40%	N/A	-19%
26100 Operation and Maintenance of Plant Services; Service Area Direction	\$101,265	\$136,743	\$137,338	\$101,651	0%	-26%	-26%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$844,306	\$1,277,115	\$1,175,956	\$1,097,454	30%	-14%	-7%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$246,905	\$134,546	\$201,755	\$97,832	-60%	-27%	-52%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$403	\$0	\$0	\$0	N/A	N/A	N/A
26700 Operation and Maintenance of Plant Services; Insurance	\$352,578	\$83,484	\$97,046	\$212,670	-40%	155%	119%
26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$0	\$34,954	\$32,289	\$33,637	N/A	-4%	4%
27010 Student Transportation; Service Area Direction	\$40,374	\$40,228	\$45,190	\$76,750	90%	91%	70%
27100 Student Transportation; Vehicle Operation	\$245,886	\$339,046	\$455,420	\$467,469	90%	38%	3%
27200 Student Transportation; Monitoring Services	\$13,612	\$17,377	\$13,861	\$13,062	-4%	-25%	-6%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$146,577	\$139,280	\$252,357	\$230,710	57%	66%	-9%
27400 Student Transportation; Purchase of School Buses	\$185,775	\$167,178	\$94,033	\$151,833	-18%	-9%	61%
27500 Student Transportation; Insurance on Buses	\$6,115	\$15,543	\$20,628	\$22,526	268%	45%	9%
27700 Student Transportation; Contracted Transportation Services	\$363,382	\$378,567	\$335,737	\$402,683	11%	6%	20%
27900 Student Transportation; Other Student Transportation Services	\$24,588	\$24,745	\$27,613	\$36,954	50%	49%	34%
31100 Food Services Operations; Service Area Direction	\$1,219	\$604	\$674	\$492	-60%	-18%	-27%
31200 Food Services Operations; Food Preparation and Dispensing	\$296,079	\$267,119	\$312,713	\$293,237	-1%	10%	-6%
31400 Food Services Operations; Food Purchases	\$306,032	\$2,573	\$29,873	\$7,873	-97%	206%	-74%
31900 Other Food Services	\$0	\$152	\$0	\$0	N/A	-100%	N/A
Overhead and Operational Total	\$3,569,450	\$3,623,064	\$3,814,622	\$3,807,874	7%	5%	0%
Nonoperational							
33400 Athletic Coaches	\$193,682	\$264,108	\$244,913	\$242,808	25%	-8%	-1%
43000 Facilities Acquisition and Construction; Professional Services	\$31,815	\$465,780	\$513,734	\$813,575	> 500%	75%	58%
45100 Building Acquisition, Construction and Improvement; Building Acquisition, Construction and Im	\$567,977	\$414,236	\$2,738,415	\$3,191,267	462%	> 500%	17%
45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$3,262	\$218,882	\$226,034	\$223,228	> 500%	2%	-1%
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$32,791	\$20,883	\$20,505	\$13,394	-59%	-36%	-35%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$356,706	\$320,984	\$134,868	\$187,835	-47%	-41%	39%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$0	\$91,585	\$1,360	\$53,319	N/A	-42%	> 500%
52100 Debt Services; Interest on Debt; Bonds	\$165,000	\$128,870	\$146,871	\$96,662	-41%	-25%	-34%
52200 Debt Services; Interest on Debt; Temporary Loans	\$35,568	\$34,150	\$0	\$0	-100%	-100%	N/A
53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,316,854	\$1,238,516	\$1,627,463	\$1,745,440	33%	41%	7%
53450 Debt Services; Lease Rental; Other ; Interest	\$0	\$0	\$5,450	\$5,000	N/A	N/A	-8%
54200 Common School Fund; Principal	\$94,125	\$0	\$0	\$0	-100%	N/A	N/A

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Nonoperational Total	\$2,797,778	\$3,197,993	\$5,659,612	\$6,572,527	135%	106%	16%
Prorated By Fund							
26491 2007 Account Code - PERF	\$94,072	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$629,261	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$10,496	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$574,184	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$1,192	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$62,699	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$1,371,903	\$0	\$0	\$0	N/A	N/A	N/A